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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 8th day of June, 1998

Before:

THE HON'BLE MR. JUSTICE R.V. RAVEENDRAN

Writ Petition No. 9778 of 1993

Smt. Kamalamma,
w/o late Subramanya Reddy,
No.78, Rathna Vilas Road,
Basavanagudi,
Bangalore - 560 004

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..Petitioner

(By Sri M.C. Ravikumar, Advocate)

-Vs-

1. The Commissioner,
Corporation of the City
of Bangalore,
Bangalore - 560 002;

2. The Assistant Revenue Officer
Corporation of the City of
Bangalore, N.R. Square,
Bangalore-560 002

..Respondents

(By Sri K.N. Puttegowda, Advocate)

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Writ Petition is filed praying to issue a writ of certiorari in Case No.DA(J)56/PR/126/92-93, quash the Special notice dated nil issued by 2nd respondent vide Annexure-A and notice dated 6-3-1993 vide Annexure-F.

This writ petition coming on for preliminary hearing in 'B' Group this day, the Court made the following:-

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O R D E R

The petitioner claims to be the owner of property bearing Nos. 78 and 79, Rathnavilas Road, Basavanagudi, Bangalore. According to her, the property tax levied and charged in regard to premises No.78 was Rs.235-80, Rs.1,648/- and Rs.2,751/- and in respect of property No.79, the property tax payable was Rs.314-40, Rs.366-40 and Rs.419-20 respectively for the years 1986-87, 1987-88, and 1988-89. She claims that tax in respect of premises No.78 was increased to Rs.1,648/- and Rs.2,751/- for the year 1987-88 and 1988-89 without any justification. Similarly in regard to premises No.79, the petitioner claims that the property tax was increased to Rs.3,340/- and Rs.4,099/- for the years 1987-88 and 1988-89, without justification. She claims that the said properties stand in the name of her deceased husband Subramanya Reddy, who died in the year 1975 and as the khata has not been transferred, she was not aware of the revision of property tax and therefore she could not challenge the same.

2. When the matters stood thus, the petitioner was served with a notice dated Nil (Annexure-A) under Rule 27 of Schedule III read Section 147 of the

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Karnataka Municipal Corporations Act, 1976, demanding a sum of Rs.15,403/- in regard to property No.78, that is Rs.12,652/- for the period 1986-87 to 1991-92 and Rs.275/- for the periods 1992-93. She claims to have given a representation dated 18-2-1993 (Annexure-D) to the Corporation on 22-2-1993 for restoring the rate of tax which was in force during 1986-87. In response to it, the Corporation has issued an endorsement dated 6-3-1993 (Annexure-E), merely calling upon the petitioner to pay the said amount, without considering her objections. Feeling aggrieved, the petitioner has filed this petition and sought quashing of Annexure-A and E.

3. The petitioner cannot challenge the recovery notice issued under Rule 27 vide Annexure-A or the endorsement dated 6-3-1993 vide Annexure-E, without challenging the orders revising the annual value and property tax. Admittedly, the annual rental value and the property tax was revised in regard to the premises during the year 1987-88. The remedy of the petitioner lies ⁱⁿ ~~by~~ filing an appeal against such revision before the Taxation Appeal Committee. If she had valid reasons for condoning the delay in filing the appeal, she may file the appeal, with an

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application for condonation of delay. It is for the Committee to consider whether the delay requires to be condoned or not. So long as the revision of Annual value and property tax remain unchallenged, the consequential demands are not open to challenge.

4. With these observations, this petition is dismissed.



Sd/-
JUDGE

pjk/ujk